

EXHIBIT C

Danske Invest**FIFO Losses in SunPower Corporation**

Class Period: 4/17/2008 - 11/16/2009

Class A Retained Share Price as of 1/18/2010: \$23.3693

Class B Retained Share Price as of 1/18/2010: \$20.5220

Class A Common Stock

Cusip # 867652109

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
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Danske Invest Teknologi

<i>Opening balance</i>					543	<i>Sale</i>	8/5/2008	(543)	\$72.9913	(\$39,634.28)
						<i>Sales offsetting opening balance:</i>		(543)		(\$39,634.28)
Purchase	4/21/2008	5	\$91.0400	\$455.20						
Purchase	6/19/2008	1,145	\$85.3651	\$97,743.04						
Purchase	7/10/2008	5	\$65.6800	\$328.40	Sale	8/5/2008	(15)	\$72.9913	(\$1,094.87)	
Purchase	9/23/2008	40	\$90.8600	\$3,634.40	Sale	10/7/2008	(1,180)	\$53.7338	(\$63,405.88)	
		1,195		\$102,161.04				(1,195)		(\$64,500.75)
									<i>FIFO Loss (class A):</i>	(\$37,660.29)

Danske Invest USA Valutasikret - Akkumulerende

Purchase	4/17/2008	1,112	\$96.2153	\$106,991.41	Sale	5/1/2009	(1,112)	\$27.1520	(\$30,193.02)
		1,112		\$106,991.41			(1,112)		(\$30,193.02)
								<i>FIFO Loss (class A):</i>	(\$76,798.39)

Danske Invest Verden

Purchase	9/9/2008	1,000	\$83.0178	\$83,017.80	Sale	10/7/2008	(1,000)	\$57.3680	(\$57,368.00)
		1,000		\$83,017.80			(1,000)		(\$57,368.00)
								<i>FIFO Loss (class A):</i>	(\$25,649.80)

Danske Invest**FIFO Losses in SunPower Corporation**

Class Period: 4/17/2008 - 11/16/2009

Class A Retained Share Price as of 1/18/2010: \$23.3693

Class B Retained Share Price as of 1/18/2010: \$20.5220

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Danske Invest Verden - Akkumulerende										
Purchase	9/9/2008	1,500	\$83.0178	\$124,526.70		Sale	10/7/2008	(1,500)	\$57.3680	(\$86,052.00)
		1,500		\$124,526.70				(1,500)		(\$86,052.00)
<i>FIFO Loss (class A):</i> (\$38,474.70)										
Den Professionelle Forening Da Afdeling FMS04 - Miljø & Klima										
Purchase	7/16/2008	17,263	\$77.2772	\$1,334,036.30	\$23.3693					(\$930,612.08)
		17,263		\$1,334,036.30						(\$930,612.08)
<i>FIFO Loss (class A):</i> (\$930,612.08)										
Investeringsfore. LD Invest Miljø & Klima - LD Invest										
Purchase	11/4/2008	1,397	\$47.1900	\$65,924.43		Sale	4/20/2009	(1,397)	\$24.8622	(\$34,732.49)
		1,397		\$65,924.43				(1,397)		(\$34,732.49)
<i>Loss on class period sales:</i> (\$31,191.94)										
Purchase	11/4/2008	5,637	\$47.1900	\$266,010.03	\$23.3693					(\$134,277.29)
		5,637		\$266,010.03						(\$134,277.29)
<i>Loss on retained shares:</i> (\$134,277.29)										
<i>FIFO Loss (class A):</i> (\$165,469.22)										
TOTAL FIFO LOSS (class A): (\$1,274,664.48)										

Danske Invest**FIFO Losses in SunPower Corporation**

Class Period: 4/17/2008 - 11/16/2009

Class A Retained Share Price as of 1/18/2010: \$23.3693

Class B Retained Share Price as of 1/18/2010: \$20.5220

Class B Common Stock

Cusip # 867652307

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Fåmandsforeningen DI Insti. Danica Pension - Aktier										
Purchase	2/25/2009	2,443	\$27.9009	\$68,161.90	\$20.5220					(\$18,026.65)
Purchase	10/5/2009	1,841	\$23.3467	\$42,981.27	\$20.5220					(\$5,200.27)
		4,284		\$111,143.17						<i>FIFO Loss (class B):</i> (\$23,226.93)
Danske Invest Teknologi										
Purchase	10/7/2008	885	\$46.4181	\$41,080.02						
Purchase	10/17/2008	30	\$43.1300	\$1,293.90		Sale	11/6/2008	(915)	\$26.4000	(\$24,156.00)
Purchase	12/18/2008	1,460	\$29.5095	\$43,083.87		Sale	2/13/2009	(35)	\$28.2300	(\$988.05)
Purchase	1/26/2009	45	\$22.6500	\$1,019.25		Sale	3/3/2009	(30)	\$23.1500	(\$694.50)
Purchase	3/12/2009	65	\$21.3100	\$1,385.15		Sale	3/18/2009	(1,505)	\$19.2800	(\$29,016.40)
		2,485		\$87,862.19				(2,485)		(\$54,854.95)
										<i>Loss on class period sales:</i> (\$33,007.24)
Purchase	11/5/2009	899	\$23.7167	\$21,321.31	\$20.5220					(\$2,872.04)
Purchase	11/6/2009	378	\$23.4860	\$8,877.71	\$20.5220					(\$1,120.39)
Purchase	11/9/2009	924	\$24.2984	\$22,451.72	\$20.5220					(\$3,489.39)
Purchase	11/10/2009	1,092	\$24.0723	\$26,286.95	\$20.5220					(\$3,876.93)
Purchase	11/11/2009	1,157	\$24.0036	\$27,772.17	\$20.5220					(\$4,028.21)
Purchase	11/12/2009	2,286	\$23.4194	\$53,536.75	\$20.5220					(\$6,623.46)
Purchase	11/13/2009	939	\$23.0918	\$21,683.20	\$20.5220					(\$2,413.04)
		7,675		\$181,929.81						<i>Loss on retained shares:</i> (\$24,423.46)
										<i>FIFO Loss (class B):</i> (\$57,430.70)
										TOTAL FIFO LOSS (class B): (\$80,657.62)
										TOTAL FIFO LOSS: (\$1,355,322.10)

Arkansas Teacher Retirement System
FIFO Losses in SunPower Corporation

Class Period: 4/17/2008 - 11/16/2009

Class A Retained Share Price as of 1/18/2010: \$23.3693

Class B Retained Share Price as of 1/18/2010: \$20.5220

Class A Common Stock

Cusip # 867652109

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
	<i>Opening Balance:</i>	15,400			Sale	5/21/2008	(2,000)	\$87.6094	(\$175,218.80)
					Sale	5/29/2008	(2,800)	\$79.3459	(\$222,168.52)
					Sale	9/23/2008	(900)	\$88.8384	(\$79,954.56)
					Sale	9/24/2008	(3,600)	\$95.4869	(\$343,752.84)
					Sale	9/25/2008	(300)	\$95.7173	(\$28,715.19)
					Sale	9/29/2008	(600)	\$68.2886	(\$40,973.16)
					Sale	10/6/2008	(600)	\$57.7628	(\$34,657.68)
					Sale	10/6/2008	(200)	\$65.9200	(\$13,184.00)
					Sale	10/7/2008	(300)	\$58.5916	(\$17,577.48)
					Sale	10/13/2008	(2,000)	\$48.9801	(\$97,960.20)
					Sale	2/4/2009	(2,100)	\$34.7354	(\$72,944.34)
							<i>Sales offsetting opening balance:</i>	(15,400)	(\$1,127,106.77)

Purchase	9/18/2008	8,500	\$79.2670	\$673,769.50
Purchase	6/24/2009	27,090	\$27.1987	\$736,812.78
Purchase	6/25/2009	8,110	\$26.8480	\$217,737.28
Purchase	7/15/2009	7,400	\$23.6900	\$175,306.00
		51,100		\$1,803,625.56

Total FIFO Loss (class A): (\$401,818.20)

Class B Common Stock

Cusip # 867652307

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Purchase	9/23/2008	900	\$78.5952	\$70,735.68						
Purchase	9/24/2008	3,600	\$83.9689	\$302,288.04						
Purchase	9/25/2008	300	\$86.4375	\$25,931.25						
Purchase	9/29/2008	600	\$55.7090	\$33,425.40						

Arkansas Teacher Retirement System
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<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Purchase	9/29/2008	1,900	\$66.0921	\$125,574.99						
Purchase	10/2/2008	1,800	\$64.7989	\$116,638.02						
Purchase	10/6/2008	600	\$47.3208	\$28,392.48						
Purchase	10/6/2008	100	\$49.0089	\$4,900.89						
Purchase	10/6/2008	500	\$54.8312	\$27,415.60						
Purchase	10/6/2008	1,200	\$49.0089	\$58,810.68						
Purchase	10/6/2008	500	\$55.3280	\$27,664.00						
Purchase	10/6/2008	200	\$55.3200	\$11,064.00						
Purchase	10/7/2008	100	\$48.2885	\$4,828.85						
Purchase	10/7/2008	600	\$48.2885	\$28,973.10						
Purchase	10/7/2008	300	\$48.5909	\$14,577.27						
Purchase	10/9/2008	2,600	\$42.0812	\$109,411.12						
Purchase	10/10/2008	2,900	\$34.1591	\$99,061.39						
Purchase	10/13/2008	2,600	\$39.0976	\$101,653.76						
Purchase	10/13/2008	2,100	\$41.3061	\$86,742.81						
Purchase	10/13/2008	2,000	\$40.1495	\$80,299.00						
Purchase	10/13/2008	100	\$42.3810	\$4,238.10						
Purchase	10/14/2008	400	\$43.4943	\$17,397.72						
Purchase	10/16/2008	500	\$39.5352	\$19,767.60						
Purchase	10/16/2008	2,100	\$37.1378	\$77,989.38						
Purchase	10/24/2008	100	\$29.2049	\$2,920.49						
Purchase	10/24/2008	800	\$30.2140	\$24,171.20						
Purchase	10/24/2008	2,000	\$29.2049	\$58,409.80						
Purchase	10/24/2008	100	\$27.9639	\$2,796.39						
Purchase	10/27/2008	1,200	\$28.2729	\$33,927.48						
Purchase	10/29/2008	1,800	\$30.1382	\$54,248.76						
Purchase	10/30/2008	1,500	\$31.2291	\$46,843.65						
Purchase	11/5/2008	100	\$30.5550	\$3,055.50						
Purchase	11/5/2008	2,900	\$31.1836	\$90,432.44						
Purchase	11/19/2008	700	\$15.9577	\$11,170.39						
Purchase	11/19/2008	2,400	\$15.9199	\$38,207.76						
Purchase	11/20/2008	2,800	\$14.5259	\$40,672.52						
Purchase	1/22/2009	1,200	\$22.6216	\$27,145.92						

Arkansas Teacher Retirement System
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<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Purchase	1/22/2009	1,800	\$21.2749	\$38,294.82						
Purchase	1/22/2009	1,400	\$21.3607	\$29,904.98						
Purchase	1/30/2009	1,600	\$24.9676	\$39,948.16						
Purchase	2/2/2009	100	\$24.8500	\$2,485.00		Sale	7/27/2009	(2,000)	\$27.3000	(\$54,600.00)
Purchase	2/4/2009	10,600	\$29.1124	\$308,591.44		Sale	8/5/2009	(59,600)	\$26.1655	(\$1,559,463.80)
		61,600		\$2,331,007.83				(61,600)		(\$1,614,063.80)
									<i>Loss on class period sales:</i>	<i>(\$716,944.03)</i>
Purchase	2/4/2009	2,500	\$29.1124	\$72,781.00						
Purchase	5/7/2009	2,300	\$25.9062	\$59,584.26						
Purchase	5/8/2009	900	\$25.8621	\$23,275.89						
Purchase	5/11/2009	800	\$25.7203	\$20,576.24						
Purchase	5/12/2009	800	\$24.8181	\$19,854.48						
Purchase	6/2/2009	1,600	\$26.6339	\$42,614.24		Sale*	11/17/2009	(7,717)	\$19.4700	(\$150,249.99)
Purchase	6/10/2009	2,800	\$28.3065	\$79,258.20		Sale*	11/17/2009	(7,717)	\$19.4700	(\$150,249.99)
Purchase	6/24/2009	11,800	\$24.4443	\$288,442.74		Sale*	11/17/2009	(8,066)	\$19.4700	(\$157,045.02)
		23,500		\$606,387.05				(23,500)		(\$457,545.00)
									<i>Loss on post-class period sales:</i>	<i>(\$148,842.05)</i>
Purchase	6/24/2009	27,075	\$24.4443	\$661,829.42	\$20.5220					(\$106,196.27)
Purchase	6/25/2009	36,325	\$24.1252	\$876,347.89	\$20.5220					(\$130,886.24)
Purchase	7/8/2009	1,000	\$20.0541	\$20,054.10	\$20.5220					\$467.90
Purchase	7/8/2009	300	\$20.0541	\$6,016.23	\$20.5220					\$140.37
Purchase	7/8/2009	100	\$20.1413	\$2,014.13	\$20.5220					\$38.07
Purchase	7/8/2009	100	\$20.1413	\$2,014.13	\$20.5220					\$38.07
Purchase	7/10/2009	100	\$20.1419	\$2,014.19	\$20.5220					\$38.01
Purchase	7/10/2009	200	\$20.1419	\$4,028.38	\$20.5220					\$76.02
Purchase	7/10/2009	100	\$20.1419	\$2,014.19	\$20.5220					\$38.01
Purchase	7/10/2009	400	\$20.2324	\$8,092.96	\$20.5220					\$115.84
Purchase	7/10/2009	200	\$20.2324	\$4,046.48	\$20.5220					\$57.92
Purchase	7/10/2009	100	\$20.2324	\$2,023.24	\$20.5220					\$28.96

Arkansas Teacher Retirement System**FIFO Losses in SunPower Corporation**

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Class A Retained Share Price as of 1/18/2010: \$23.3693

Class B Retained Share Price as of 1/18/2010: \$20.5220

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Purchase	7/10/2009	100	\$20.2324	\$2,023.24	\$20.5220					\$28.96
Purchase	7/13/2009	100	\$20.0136	\$2,001.36	\$20.5220					\$50.84
Purchase	7/13/2009	100	\$20.0136	\$2,001.36	\$20.5220					\$50.84
Purchase	7/14/2009	100	\$19.8922	\$1,989.22	\$20.5220					\$62.98
Purchase	7/14/2009	200	\$19.8922	\$3,978.44	\$20.5220					\$125.96
Purchase	7/14/2009	500	\$19.8922	\$9,946.10	\$20.5220					\$314.90
Purchase	7/14/2009	100	\$19.8922	\$1,989.22	\$20.5220					\$62.98
Purchase	7/21/2009	2,000	\$20.7689	\$41,537.80	\$20.5220					(\$493.80)
Purchase	8/25/2009	22,400	\$22.5199	\$504,445.76	\$20.5220					(\$44,752.96)
Purchase	8/27/2009	4,100	\$22.2917	\$91,395.97	\$20.5220					(\$7,255.77)
Purchase	9/1/2009	1,900	\$20.4913	\$38,933.47	\$20.5220					\$58.33
Purchase	9/18/2009	19,200	\$28.6395	\$549,878.40	\$20.5220					(\$155,856.00)
		116,800		\$2,178,786.26					<i>Loss on retained shares:</i>	(\$443,646.08)

Total FIFO Loss (class B): (\$1,309,432.16)**4.75% Senior Convertible Debentures due 2014**

Cusip # 867652AC3

<u>Transaction</u>	<u>Date</u>	<u>Units</u>	<u>Par Value</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Units</u>	<u>Par Value</u>	<u>Proceeds</u>
Purchase	10/22/2009	440,000	\$141.4659	\$622,449.96					
Purchase	11/5/2009	1,010,000	\$123.1184	\$1,243,495.84	Sale*	11/17/2009	(1,450,000)	\$107.0890	(\$1,552,790.50)
		1,450,000		\$1,865,945.80			(1,450,000)		(\$1,552,790.50)

Total FIFO Loss (Sr. Convertible Debentures): (\$313,155.30)

(61,600)

TOTAL FIFO LOSS: (\$2,024,405.67)

*Shares sold within 90 days after the end of the class period are calculated at the higher value between the actual sales price and the average closing price from the end of the class period to the date of sale.

Första-AP fonden**FIFO Losses in SunPower Corporation**

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Class A Retained Share Price as of 1/18/2010: \$23.3693

Class B Retained Share Price as of 1/18/2010: \$20.5220

Class A Common Stock**Cusip # 867652109**

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
<i>Opening Balance:</i>		15,173				Sale	6/6/2008	(499)	\$79.3300	(\$39,585.67)
						Sale	6/18/2008	(394)	\$84.3100	(\$33,218.14)
						Sale	10/23/2008	(2,781)	\$40.2350	(\$111,893.54)
						Sale	10/31/2008	(925)	\$39.0600	(\$36,130.50)
						Sale	10/31/2008	(1,000)	\$39.0600	(\$39,060.00)
						Sale	2/27/2009	(277)	\$27.8900	(\$7,725.53)
						Sale	6/26/2009	(5,261)	\$26.8100	(\$141,047.41)
						<i>Sales offsetting opening balance:</i>		(11,137)		(\$408,660.79)
Purchase	7/7/2008	702	\$64.8200	\$45,503.64	\$23.3693					(\$29,098.39)
Purchase	8/29/2008	215	\$97.5500	\$20,973.25	\$23.3693					(\$15,948.85)
Purchase	10/17/2008	393	\$46.8600	\$18,415.98	\$23.3693					(\$9,231.85)
Purchase	11/6/2008	2,736	\$33.5214	\$91,714.55	\$23.3693					(\$27,776.15)
Purchase	11/7/2008	45	\$33.4000	\$1,503.00	\$23.3693					(\$451.38)
Purchase	12/23/2008	567	\$34.1300	\$19,351.71	\$23.3693					(\$6,101.32)
Purchase	1/12/2009	1,374	\$34.8900	\$47,938.86	\$23.3693					(\$15,829.44)
Purchase	1/13/2009	1,337	\$34.8200	\$46,554.34	\$23.3693					(\$15,309.59)
Purchase	4/1/2009	211	\$24.5900	\$5,188.49	\$23.3693					(\$257.57)
Purchase	5/29/2009	750	\$29.1400	\$21,855.00	\$23.3693					(\$4,328.03)
Purchase	5/29/2009	1,627	\$29.1254	\$47,387.07	\$23.3693					(\$9,365.22)
Purchase	6/25/2009	5,261	\$26.8548	\$141,283.10	\$23.3693					(\$18,337.22)
Purchase	7/2/2009	1,980	\$26.2300	\$51,935.40	\$23.3693					(\$5,664.19)
Purchase	9/22/2009	1,334	\$32.5300	\$43,395.02	\$23.3693					(\$12,220.37)
		18,532		\$602,999.42						<i>Total FIFO Loss (class A):</i> (\$169,919.55)

Första-AP fonden**FIFO Losses in SunPower Corporation**

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Class A Retained Share Price as of 1/18/2010: \$23.3693

Class B Retained Share Price as of 1/18/2010: \$20.5220

Class B Common Stock

Cusip # 867652307

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Retained Share Price</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
						Delivery**	10/1/2008	(0.003)	\$0.0000	\$0.00
						Sale	10/15/2008	(0.025)	\$41.1000	(\$1.03)
						Sale	10/31/2008	(1,870)	\$29.6100	(\$55,370.70)
						Sale	2/27/2009	(1,412)	\$24.7700	(\$34,975.24)
Receipt*	9/30/2008	3,970.028	\$69.0500	\$274,130.43		Sale	6/16/2009	(688)	\$25.9500	(\$17,853.60)
		3,970.028		\$274,130.43				(3,970.028)		(\$108,200.57)
										<i>Loss on class period sales:</i> (\$165,929.87)
						Sale***	12/22/2009	(620)	\$21.4136	(\$13,276.43)
						Sale***	12/22/2009	(3,313)	\$21.3380	(\$70,692.79)
Receipt*	9/30/2008	6,782	\$69.0500	\$468,297.10		Sale***	12/23/2009	(3,410)	\$21.2346	(\$72,409.99)
Purchase	9/30/2008	3,970	\$69.0500	\$274,128.50		Sale***	12/23/2009	(3,409)	\$21.2302	(\$72,373.75)
		10,752		\$742,425.60				(10,752)		(\$228,752.96)
										<i>Loss on post-class period sales:</i> (\$513,672.64)
Purchase	9/30/2008	12,964	\$69.0500	\$895,164.20	\$20.5220					(\$629,116.99)
Purchase	12/23/2008	352	\$28.1600	\$9,912.32	\$20.5220					(\$2,688.58)
Purchase	1/12/2009	1,413	\$28.5000	\$40,270.50	\$20.5220					(\$11,272.91)
Purchase	1/13/2009	1,442	\$27.4900	\$39,640.58	\$20.5220					(\$10,047.86)
Purchase	4/1/2009	253	\$20.5400	\$5,196.62	\$20.5220					(\$4.55)
Purchase	7/2/2009	443	\$23.6700	\$10,485.81	\$20.5220					(\$1,394.56)
Purchase	9/22/2009	1,070	\$27.7100	\$29,649.70	\$20.5220					(\$7,691.16)
		17,937		\$1,030,319.73						<i>Loss on retained shares:</i> (\$662,216.62)
										<i>Total FIFO Loss (class B):</i> (\$1,341,819.12)
										TOTAL FIFO LOSS: (\$1,511,738.67)

*Received as a result of the spin-off from Cypress Semiconductor Corp.

**Delivered as a result of the spin-off from Cypress Semiconductor Corp.

***Shares sold within 90 days after the end of the class period are calculated at the higher value between the actual sales price and the average closing price from the end of the class period to the date of sale.